



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841**

June 12, 2012

The Honorable Derrick D. Schofield, Commissioner, Department of Correction
The Honorable Karl Dean, Metropolitan Nashville - Davidson County Mayor
The Honorable Daron Hall, Metropolitan Nashville - Davidson County Sheriff

To the Commissioner, County Mayor, and Sheriff:

Our office recently completed a review of Metropolitan Government of Nashville and Davidson County (Metro Nashville) Jail Facility's participation in the County Correctional Incentive Program for the year ended June 30, 2010.

The objectives of the review were:

1. to determine if prisoners were properly listed on the State Prisoner (Convicted Felon) Reports,
2. to determine if inmates were accurately reported on the Correction Facility Summary Reports, and
3. to recommend appropriate actions to correct any deficiencies.

SCOPE OF THE REVIEW

We tested the proper classification of convicted felons as reported on the State Prisoner Reports to ensure accurate reporting to the state. Testwork included tracing information from the reports to the actual case files to verify the listed offenses, trial dates, and incarceration periods. In addition, we tested procedures related to counting and reporting the total inmate population as reported on the Correction Facility Summary Reports.

RESULTS OF THE REVIEW

The Metro Nashville Jail Facility has an agreement with the Tennessee Department of Correction to pay some felon days at the Metro Nashville CCA Facility's rate and to pay the remaining days at the maximum reimbursement rate of \$35 per inmate day. Our review of the Metro Nashville CCA Facility's Final Cost Settlement Report resulted in an increase in the average daily cost from \$43.91 to \$44.05 per inmate day. Because the rate paid to the jail for some of its inmates is based on CCA Facility's average daily cost, this adjustment resulted in an underpayment of \$10,338 related to the Jail Facility's participation in the County Correctional Incentive Program for the year ended June 30, 2010. Since the underpayment was made after the Final Cost Settlement, adjustments should be made in subsequent monthly payments.

Please contact me if you have any questions regarding our review of Metro Nashville Jail Facility's participation in the County Correctional Incentive Program.

Sincerely,

A handwritten signature in black ink, appearing to read "James R. Arnette", written in a cursive style.

James R. Arnette, Director

cc: Judith Lambert, Judicial Cost Accountant